

LONG LINES WAIT TO STATE INCOMES

Offices Open To-morrow for
Those Who Are Tardy
With Returns.

FINAL WARNING GIVEN

Heavy Penalties Await Those
Who Fail to Comply With
New Law.

Many of the men and women who put off going down to the Custom House to file their income tax returns regretted yesterday that they had not acted earlier than the next to the last day. The rush, which was in last Wednesday, has increased steadily and yesterday the crowd in the offices of Collector William H. Edwards, on the fifth and sixth floors of the Custom House, overflowed into the corridors.

One man, who said he was a merchant, walked into the general office on the sixth floor, and after a long wait, managed to obtain a blank. He then started to find a place where he could concentrate and fill in the blank. The sixth floor corridors offered little opportunity and when he reached the stairs he found them well filled with others who had not found room in the Collector's office.

Finally he gave up seeking a place in the building and walked out to the corner of Battery Place, Bowling Green, and Whitehall street. On the river side of the latter thoroughfare he spied a pile of subway contractor's debris, and when last seen had perched himself on the end of a plank and was busy with a fountain pen.

Face Crowd All Day.

All day long in the building the Collector's employees faced a crowd of taxpayers which, until late in the afternoon, was never less than four or five deep, and more actual returns were received than on any preceding day.

Many letters have been received by Collector Edwards from persons who do not have to pay taxes, and in many instances checks for substantial amounts are enclosed. Yesterday came a letter which read in part as follows:

"On my income in 1915 I paid in 1916 a tax of \$599. For the subsequent year I paid a tax of \$315. Last year I sustained some very heavy losses in my business as the result of which I am without a taxable income and under no obligation to make a statement.

Figured on Former Basis.

Speaking of this letter the Collector said: "I accepted his check and gave him a receipt, and the money will be forwarded to Commissioner Hoper in Washington, who has a separate fund set aside for money like this, which will be used for some war purpose."

Explaining how he arrived at \$500,

000,000 as the amount of the taxes which will be collected in his district this year the Collector said yesterday:

"Approximately \$90,000,000 was the amount of money taken in 1916. In predicting income for at least \$440,000,000 it can be anticipated by a study of the following individual tax cases, which show the old rate of taxation compared with last year. In 1916, 1917 and 1918 tax against 1917. Peace versus war.

"In 1916 there was only one act in effect for taxation of incomes of individuals and corporations. In 1917 there were added to the existing act the war excess profits act of 1917 and the war excess profits act of 1918. Another striking increase in the taxation is offered by the combined surtaxes now in effect. While in 1916 the surtax was based on amounts in excess of \$20,000 and was graduated from 1 per cent, to 12 per cent, in the year 1917 the surtax was imposed upon amounts starting with \$5,000 and is graduated from 1 per cent, to 62 per cent.

"A married man who earned a salary \$5,000 in both the years 1916 and 1917 and who paid a tax of \$100 in 1916 will pay \$180 for the year 1917.

"A business man who conducts a business without invested capital or with a small amount of capital and had a profit on sales of \$7,500 paid a tax of \$70 in 1916. He will pay a tax of \$325 under the 1917 act.

"A lawyer whose professional fees amounted to \$50,000 and who paid a tax in 1916 of \$1,320 will pay on the same amount of income for the year 1917 \$5,137.

Cities Corporation Case.

"Then there is the case of a corporation formed by five individuals who issued and paid for capital stock to the amount of \$250,000 a few years ago. This corporation manufactured household necessities for a few years when in 1917 a large firm manufacturing ammunition for the Allies found it necessary to expand its plant and purchased the total assets of the former corporation for \$750,000. When the initial corporation filed its return showing a net profit of \$500,000 on an invested capital of \$250,000 it was found that the income tax assessment was \$13,746 and excess profits taxes amounted to \$270,900, a total tax of \$284,646, or almost 57 per cent, of the profit made.

"This amount the officers of the corporation stated they were pleased to pay, as they appreciated that the transaction was a war profit and they felt that Uncle Sam was entitled to a fair share of it."

Collector Edwards emphasized that Monday alone remains for taxpayers to file their income tax returns. To-morrow the offices on the fifth and sixth floors of the Custom House will be open from 8 o'clock in the morning until midnight, and those who are in the offices at midnight and have not filed their returns will have a chance to do so and have them stamped as received on April 1.

As a last moment instruction or suggestion the Collector stated yesterday that if for any reason taxpayers have not been able to file their returns and have not been able to get an extension of time in which to do so, it would be the proper thing to present as many facts as possible and have them witnessed by a Deputy Collector. Those who do this and who are able to show cause for a delay will have thirty days in which to make correct returns.

GERMANS THREATEN GRAIN FOR SWISS

Will Not Grant Immunity if
Bidding Is Barred.

Special Despatch to The Sun.
WASHINGTON, March 30.—(Cargoes of American wheat to the populace of Switzerland will not have immunity from submarine attacks by the Kaiser's Government, according to information that has reached official circles here. Approximately 30,000 tons of wheat have been held at tidewater for shipment to Switzerland and were awaiting assurance that the vessels would not be attacked by German U-boats in the war zone.

Negotiations with Berlin looking to a guarantee of safe conduct for the ships were undertaken several days ago by Swiss officials. The American authorities had consented to release wheat on the assurance that it would be distributed entirely among the civilian population of Switzerland and not permitted to cross the border into Germany.

The Germans insisted on the privilege of bidding for the wheat in the market after it arrived in Switzerland, and declined to give immunity to the vessels on any other grounds. The consignments will not be permitted to be loaded until the Government here is assured that it will be used by the Swiss. The drain upon the wheat supply of Switzerland under the buying of German agents has produced a serious bread famine there, with American grain the only relief in sight. The preliminary arrangements for the shipment of 30,000 tons from this country were made two weeks ago by the War Trade Board in Washington.

RED CROSS HERE SPEEDS UP.

Atlantic Division Made 6,252,149
Articles in February.

A total of 6,252,149 articles for war relief were turned out by the Red Cross Chapters of the Atlantic Division during February, according to the official report of the woman's bureau. This shows an increase of 1,029,832 over January. The number of refugee garments has more than doubled. Under a new heading, "Front Line Parcels," 411,106 packages were made for our soldiers overseas.

The number and kind of articles made were as follows: Hospital garments, 17,848; hospital linen, 91,521; knitted articles, 262,761; refugee garments, 17,691; surgical dressings, 5,189,375; front line parcels, 411,106, and miscellaneous, 101,209.

The St. Nicholas Society of the City of New York this year will forego its annual celebration of the Festival of Fave and give the money usually spent for that purpose to the American Red Cross. The Red Cross has been asked by the society to apply this sum specifically toward equipping the solarium in the Red Cross Convalescent Hospital attached to the base hospital at Camp Upton, Long Island.

Creel to Speak at Astor.

"Public Opinion and the War," with special reference to the situation abroad will be the subject for discussion at the dinner of the Economic Club at the Hotel Astor Thursday evening. Addresses will be delivered by George Creel, chairman of the War Information Bureau; S. K. Ratcliffe of London, formerly of the editorial staff of the Manchester Guardian; Augustus Thomas and James M. Beck. Alexander J. Hemphill will preside.

CAMP UPTON HAS ITS BROADWAY NOW

City of Soldiers Revels in All
the Luxuries of Night Life
of Gotham.

THEATRE SEATS 3,500

Officers Club, Cafeteria, Hostess House Are Other Gay
Spots of Cantonment.

Special Despatch to The Sun.

CAMP UPTON, L. I., March 30.—If the hard boiled city person should be told that there was a "little bit of Broadway" down here he probably would be more sceptical than usual and refuse to listen. Such, however, is the case and has been since the opening of the Liberty Theatre, which is the Snitgle house of the Metropolitan Division. This theatre, with its brilliantly lighted front and nightly crowds, has made possible the camp's "little bit of Broadway."

To give an adequate idea of the cantonment's night life and this diminutive Rialto must be included that picturesque building, the Officers Club, and also the Officers House. Situated on the northern edge of Headquarters Hill the theatre and the two other buildings are on a line running east and west and quite close together. The Officers House stands quite close to Upton Boulevard, the principal street of the camp. Then the visitor passes the club, and a short distance west, on the gentle slope, stands the theatre.

If the hard boiled city person should see the great audience of 3,500 seated in the Liberty's auditorium watching the play, then the crowds outside during the entr'acte smoking and talking under the arc lights, with scores of motorists lined up awaiting their owners, he might be convinced that there was some atmosphere of Broadway about the scene. The audience, when compared with city theatre crowds, is larger than that at any Broadway house except the Metropolitan. At the Liberty, as a matter of fact, this National Army audience contains 3,500 persons or thereabout seated in the orchestra, or probably more than are seated in all parts of the Metropolitan of a night.

Curtain Rises at 7:30.

All night performances at the Liberty begin at 7:30 o'clock and are over about 10, so that the men can get early to bed. It is after the performance that the Officers House gets into the limelight as the centre for many "after the theatre parties." As the families of many of the officers are living at nearby hotels there is always a goodly sprinkling of women in the Liberty audiences. At the end of the play these little parties generally adjourn to the Officers House and gather round the tables of the cafeteria for refreshments.

The Officers House might be compared to a great, roomy, clubhouse, divided on the ground floor into two tremendous rooms. The west room is the lounge, with its numerous

settees, easy chairs and desks for letter writing, not forgetting a gigantic fireplace in which a big log is always burning. The east room is the cafeteria, with perhaps fifty tables. It is a very high, airy room celled in wood with a color scheme of light green. From the high crossbeams hang the biggest Japanese lanterns to be seen anywhere veritable captive balloons, shedding a subdued light on the room.

It is here that the after theatre parties of Camp Upton gather and make merry on such drinks as coffee, tea, chocolate or sarsaparilla. The chicken salad and sandwiches are attacked vigorously. It is run on the help yourself plan, and every officer, be he Colonel, or even General, has to carry his own tray, and this very fact seems to add to the fun of the thing. To hear the chatter of conversation and laughter in the officers' cafeteria after the theatre might almost make the visitor believe he was in a Broadway restaurant. The Officers House restaurant serves regular meals also, but the after theatre gathering is always a feature. The manager, J. P. Allen, is a well known hotel man, and for several years was connected with the Knickerbocker Hotel.

Officers Club Is Comfortable.

Officers not having guests usually go to the Officers Club after the theatre to smoke or to have a game of billiards or pool. This is a very picturesque building, a new house built on the simple lines of an old Colonial country residence, with high sloping roof and big porch. It is painted white, and the idea of the old type of house is scrupulously carried out. This house was built for the use of the officers by a wealthy family as a memorial to a son who died at West Point.

To see the after theatre parties of the enlisted men the visitor must go to the Hostess House, which is several blocks from the theatre in an easterly direction. Here the men are made welcome and may "blow" their friends and relatives who visit them to very wholesome fare, or to the more lightesome chariot races.

The Liberty Theatre will end its second week on Tuesday. It has been said by George H. Miller, the manager, that his work here has been the most interesting of his experience, which has extended over a period of thirty years. "These soldier audiences are about the most discriminating and critical that I have ever encountered," said Mr. Miller. "Nothing but first class attractions would go here, as the men

know what they want, and that is the best of the metropolitan successes."

Manager Also in Uniform.

Mr. Miller managed shows for Augustin Daly in the old days and more recently was employed by Henry W. Savage and the Shuberts. He wears a uniform and is under the War Department committee on training camp activities. The theatre is very well fitted, and among other things has a fully furnished flat, where the manager makes his home.

City Hall Mayorless.

Hyman Reeling Again and His Substitutes Took the Day Off.

The City Hall was left flat yesterday. Nobody went around looking for a Mayor, but if they had it would have been useless, for there wasn't such a person about. Since they first started to keep court yesterday was the dull day the City Hall ever knew. All records were broken.

His Honor, the regular Mayor, Mr. Hyman, was at Atlantic City yesterday. First substitute Al Smith, the President of the Board of Aldermen, was also at the New Jersey resort. Second substitute Robert L. Moran, vice-chairman of the Board of Aldermen, did not show up at the hall at all. A telephone call to his house did not get him, nor did it produce any information as to where he was, except it was thought he was out looking into the gas situation. Alderman Moran is a champion of the people against the gas octopus, so possibly it was all right.

Prisoners to Work on Farms.

Special Cable Despatch to The Sun.
Rome, March 30.—A decree has been issued by the Italian Government authorizing the employment in agricultural work of all prisoners who are serving sentences of less than two years and two years at hard labor.

WOMEN DEMOCRATS TO DINE.

Rep. Baker of California to Make
Principal Address.

Representative John E. Baker of California, will make the principal address at the first annual dinner of the Women's Regular Democratic Organization of Greater New York, Tuesday evening, in the Hotel Majestic, Seventy-second street and Central Park West. The organization is composed of more than 1,000 prominent Democratic

women and has its headquarters in the Hotel Martineau. Representative Baker was obtained to make the principal address through the efforts of Mrs. Julia L. Sanders, who journeyed to Washington to gain his consent. Mrs. Sanders also has procured a number of other prominent speakers.

The officers are Miss Isabel M. Pettus, chairman; Mrs. Charles D. Hirst, recording secretary; Mrs. James P. Niemann, treasurer; Mrs. Nora McCall, corresponding secretary; Mrs. Murray Hubert, financial secretary; Mrs. John O'Leary, auditor, and Mrs. Julia L. Sanders, chairman on organization.

DU PONT AMERICAN INDUSTRIES

"Fall In" for the Patriotic Sport

Get a gun! Learn to shoot moving objects. Go in for the democratic, patriotic American pastime

Trapshooting

Join a gun club. Meet real sportsmen—men and women who will welcome you to the ranks of true sport—for sport's sake.

Learn how to handle firearms. Start today. The war has shown the value, the necessity of gun knowledge. Knowing how to shoot is always valuable.

Read for your interesting book *The Sport of Shooting for men, or Dishes of the Traps for women.*

E. I. du Pont de Nemours and Company
Wilmington, Delaware

Stern Brothers

West Forty-second Street

(Between 5th and 6th Avenues)

West Forty-third Street

Exceptionally Good Values Prepared for Monday

Women's Modish Outer Apparel

Comprising an unusually smart collection of models, some taken from our regular stock, others made up specially for this occasion in new and exclusive styles.

Women's Tailored Suits

Serges, gabardines, tricelines, tweeds, Oxfords, silk failles and moires,
\$24.50, 29.50 to 235.00

Women's Attractive Dresses

in taffetas, crepe de Chines, satins, serge, foulards, printed voiles and crepes,
\$19.75, 25.00 to 145.00

An Important Seasonable Offering of Women's Smart Capes and Coatees

Will provide several styles—exact copies of late Paris models—especially made up for this occasion,

At the unusually low prices of

\$28.00 \$39.50 \$47.50

Draped Capes, Coatees and Waistcoat effects, fashioned in velveteen, duvet de laine, fine serges and tricotine; many handsomely silk lined throughout.

Other Exclusive Models are being shown in this section at \$53.00 to 240.00

Women's Glove Silk Underwear

For Monday, on Main Floor,
At Remarkably Low Prices

Glove Silk Vests

Tailored, also bodice top, with ribbon shoulder straps pink and white,
at \$1.75

Chemises

Glove Silk; envelope model; lace trimmed; ribbon shoulder straps; in pink,
at \$3.95

Glove Silk Vests

With band tops and embroidered fronts; pink; attractively priced
at \$1.95

Bloomers

Made of Glove Silk; in full sizes; well reinforced; in pink,
at \$1.95

Also a Special Purchase of Women's Lisle Combination Suits

Made with wide or tight knee in regular and extra sizes,

at 65c

A Sale of Fine Household Linens

Below present wholesale cost.

Irish Linen Satin Damask Cloths

Ready hemmed and full bleached,
at \$3.75 each

Irish Linen Satin Damask Napkins

at \$3.00 doz.

Irish Linen

Satin Damask Table Linen, . yard \$1.75
Pillow Cases, hemstitched, . pair \$2.75
Sheets, hemstitched, . . . pair \$8.75
Towels, hemstitched, . . . doz. \$5.90

Madeira Hand Emb'd

Afternoon Tea Napkins, . . doz. \$5.90
Luncheon Sets, 13 pieces, . set \$5.25

Mosaic Afternoon Tea Napkins,
hand embroidered, doz. \$6.75

Stewart & Co.

Correct Apparel for Women & Misses
5th AVENUE AT 37th STREET

"Real" Tailored Suits

At Prices Considerably Lower
Than Custom Tailors Charge.

It makes a vast difference when you try on a suit and see if it is becoming or after viewing it on a model then when it is made for you, real-ize you have made a mistake. These Suits are here in your size, ready to be tried on. The workmanship is as perfect as that of the best custom tailors. They are hand tailored where hand-tailoring is necessary. They are exact copies of the newest French originals.



Featured To-morrow

REAL TAILLEURS

One as illustrated; Developed in Tricotine, in wanted shades; Tailored to retain their perfect contour.

49.50

Extra Special Tomorrow!

ABOUT 300 ODD TAILORED SUITS

One, Two or Three of a Kind

Odd Suits left over from the Easter Sales, they naturally include many of our most desirable models. In leading cloths developed along simple lines and splendidly tailored. All sizes in the lot but not of any one kind. Offered to-morrow in two lots.

25.00

29.50

Very Few More Orders Can Be Accepted At These Prices

Exceptional conditions caused us to announce this sale. Because of our inability to secure storage space, we were compelled to sell before their arrival seven carloads of refrigerators en route to us from our factory. But this

Special Sale of Bohn Refrigerators

Must End This Week

Orders already received provide for delivery, on arrival, of practically the entire incoming shipment. Only a few are still available. By ordering at once you can take advantage of an opportunity such as is not likely to be repeated—

15% to 40% Reductions from the list prices On All Models

Because of transportation delays, it will be ten days or two weeks before we can deliver your Refrigerator. But your order should be placed at once.

Linings of Fused Porcelain-Steel (Not Paint); Many Other Features

Bohn Refrigerators are the foremost in the world in advanced and exclusive structural features (see description of the model below). You will find them in the greatest hotels and the finest private homes in the country. The U. S. Government is buying them in quantity. Practically every American railroad uses Bohn Refrigerators in its dining and refrigerator cars.

Don't Miss This Chance

If you expect to buy a Refrigerator this Spring or Summer, now is the time!

BOHN REFRIGERATOR CO. OF NEW YORK

53 W. 42nd St. (Opp. Bryant Park) Telephone Vanderbilt 1927.

NEWARK STORE: 913 BROAD STREET

(Opposite City Hall) Telephone Market 133



Sale Prices in Effect in Both Stores

One striking example of the special sale value is Model 131. It has our standard heat-resisting insulation; lining of fused Porcelain-Steel; front drain; heavily lined woven-wire shelves; solid oak case; brass hardware of the latest type; etc. This model is 35 1/2 inches wide by 20 inches deep by 66 inches high. Its food compartments are arranged as per cut.

List price, \$93.00. Sale price,

\$47.50